रजिस्ट्री सं० डी० 221 REGISTERED NO. D. 221

भारत का राजपत्र
The Gazette of India

असाधारण
EXTRAORDINARY
भाग II—खण्ड 1
PART II—Section 1
प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं० 14] नई दिल्ली, शनिवार, मार्च 31, 1973/चैत्र 10, 1895
No. 14] NEW DELHI, SATURDAY, MARCH 31, 1973/ CHAITRA 10, 1895

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(Legislative Department)

New Delhi, the 31st March, 1973/Chaitra 10, 1895 (Saka)

The following Acts of Parliament received the assent of the President on the 31st March, 1973, and are hereby published for general information:—

THE REFUGEE RELIEF TAXES (ABOLITION) ACT, 1973

No. 13 OF 1973

[31st *March*, 1973]

An Act further to amend the Indian Stamp Act, 1899, the Central Excises and Salt Act, 1944, and the Union Duties of Excise (Distribution) Act, 1962, and to repeal the Railways Passenger Fares Act, 1971, the Tax on Postal Articles Act, 1971, and the Inland Air Travel Tax Act, 1971.

BE it enacted by Parliament in the Twenty-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Refugee Relief Taxes (Abolition) Act, 1973.

(2) It shall come into force on the 1st day of April, 1973.

Amendment of Act 2 of 1899.

2. In the Indian Stamp Act, 1899,—

(a) section 3A shall be omitted;

(b) after section 54A, the following section shall be inserted, namely:—

Allowances for Refugee Relief stamps.

'54B. Notwithstanding anything contained in section 54, when any person is possessed of stamps bearing the inscription "Refugee Relief" (being stamps issued in pursuance of section 3A before its omission) and such stamps have not been spoiled, the Collector shall, upon such person delivering up, within six months from the commencement of the Refugee Relief Taxes (Abolition) Act, 1973, such stamps to the Collector, refund to such person the value of such stamps in money or give in lieu thereof other stamps of the same value:

Provided that the State Government may, with a view to facilitating expeditious disposal of claims for such refunds, specify, in such manner as it deems fit, any other procedure which may also be followed for claiming such refunds.'.

Amendment of Act 1 of 1944.

3. In the First Schedule to the Central Excises and Salt Act, 1944, Item No. 61 (relating to newspapers and all other printed periodicals) shall be omitted.

Amendment of Act 3 of 1962.

4. In the Union Duties of Excise (Distribution) Act, 1962, in section 2, the brackets, words and figures "(other than duties of excise levied and collected under that Act on newspapers and all other printed periodicals falling under Item No. 61 of the First Schedule to that Act)" shall be omitted.

Repeal of Act 46 of 1971.

5. The Railway Passenger Fares Act, 1971, is hereby repealed and every person from whom tax has been collected under sub-section (2) of section 3 of that Act for a journey commencing on or after the 1st day of April, 1973, shall, upon his making an application in this behalf to the Railway Administration within six months from the commencement of this Act, be entitled to a refund thereof:

Provided that the Railway Administration may, with a view to facilitating expeditious disposal of claims for such refunds, specify, in such manner as it deems fit, any other procedure which may also be followed for claiming such refunds.

Repeal of Act 47 of 1971.

6. (*1*) The Tax on Postal Articles Act, 1971, is hereby repealed.

(*2*) Where any person is possessed of any adhesive stamp, or any inland letter or aerogramme on which is embossed any stamp, bearing the inscription "Refugee Relief" [being in each case a stamp referred to in section 3 of the Act repealed by sub-section (*1*)] and such adhesive stamp or inland letter or aerogramme has not been spoiled, the officer in charge of any post office shall, upon such person delivering up, within six months from the commencement of this Act, such adhesive stamp, inland letter or aerogramme to that officer, refund to such person the value of such adhesive stamp or, as the case may be, the aggregate value of the stamps embossed on such inland letter or aerogramme, either in money or in postage stamps of the same value.

Repeal of Act 48 of 1971.

7. (*1*) The Inland Air Travel Tax Act, 1971, is hereby repealed and every person from whom tax has been collected under sub-section (2) of section 3 of that Act for a journey commencing on or after the 1st day of April, 1973, shall be entitled to claim a refund thereof from the carrier or, where the carrier has credited the tax so collected to the Central Government, from that Government.

48 of 1971.

(2) Notwithstanding the repeal of the Inland Air Travel Tax Act, 1971, the provisions of that Act and the rules made thereunder in relation to the refund by a carrier of any tax paid in respect of any journey shall so far as may be apply in relation to the refund of the tax in respect of any journey referred to in sub-section (*1*).

(3) Where any tax in respect of any journey referred to in sub-section (*1*) has not been refunded by the carrier within a period of three months from the commencement of this Act, the carrier shall credit such tax to the Central Government within thirty days of the expiry of that period and if the carrier makes any default, such tax may be recovered by the Central Government from the carrier as an arrear of land revenue.

(4) The provisions of sub-section (*2*) and (*3*) shall not be held to prejudice or affect the general application of section 6 of the General

10 of 1897.

Clauses Act, 1897 with regard to the effect of repeals.

THE UNION TERRITORIES TAXATION LAWS (AMENDMENT) ACT, 1973

No. 14 OF 1973

[31*st March*, 1973]

An Act further to amend certain taxation laws in the Union territories.

BE it enacted by Parliament in the Twenty-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Union Territories Taxation Laws (Amendment) Act, 1973.

(*2*) It shall come into force on the 1st day of April, 1973.

Repeal of Act 73 of 1971 and of amendments made thereby in respect of certain Union territories.

2. As from the commencement of this Act, the Union Territories Taxation Laws (Amendment) Act, 1971, in so far as it applies to the Union territories of Delhi, the Andaman and Nicobar Islands, the Laccadive, Minicoy and Amindivi Islands, Dadra and Nagar Haveli, Goa, Daman and Diu, Pondicherry and Chandigarh, and the provisions inserted by the said Act in the taxation laws as in force in the said Union territories and specified in the Schedule to that Act, shall stand repealed:

Provided that the repeal shall not—

(*a*) affect the previous operation of the provisions so repealed or anything duly done or suffered thereunder; or

(*b*) affect any right, privilege, obligation or liability acquired, accrued or incurred under the provisions so repealed; or

(*c*) affect any penalty, forfeiture or punishment incurred in respect of any offence committed in relation to the provisions so repealed; or

(*d*) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid,

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if those provisions had not been repealed.

Refunds.

3. (*1*) The Administrator of each of the Union territories referred to in section 2 shall, by order published in the Official Gazette, make provisions for the refund, in such manner as may be provided in the order, of—

(*a*) the value of any unspoiled stamps issued in pursuance of any of the provisions repealed by section 2; or

(*b*) any additional duty or tax or surcharge collected in pursuance of any of the said provisions in so far as it relates to any period after the commencement of this Act.

(*2*) The provisions of any order made under sub-section (*1*) shall have effect notwithstanding anything inconsistent therewith contained in any relevant taxation law referred to in section 2.

K. K. SUNDARAM,
Secy. to the Govt. of India.

PRINTED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD, NEW DELHI AND PUBLISHED BY THE MANAGER OF PUBLICATIONS, DELHI, 1973